



## **Reporting Information**

### **Quarterly reports (UC1 and UC5)**

After an employer has been issued an account number, quarterly reports (UC1 quarterly contribution reports and UC5 quarterly wage reports) will be automatically forwarded to the business address at the end of each calendar quarter. It is the employer's responsibility to monitor the receipt of quarterly reports. If they are not received you should call (317) 232-7436 to request the missing quarterly report.

Indiana Code 22-4-9-1 clearly states, *"...if you are liable for any part of a calendar year, you are liable for the entire year..."* If you qualify in one quarter in a calendar year you must report all payrolls during that calendar year. You will receive quarterly reports based on information we received to set up your account. If you receive a quarterly report for a quarter in which there was no payroll to report, write "Nothing to Report," on the quarterly -report and return via mail or file on line.

Payroll must be reported for the quarter in which it was paid. Benefits are determined on quarterly wages; therefore, payroll cannot be reported in only one quarter for the entire year.